

ORDER


THE ASSESSMENT MANAGEMENT AGENCY ACT

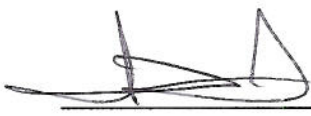
Form and Submission Times for Assessment Returns

This is an Order pursuant to subclause 12(1)(o.1) of *The Assessment Management Agency Act*, establishing the form of the assessment return and the times by which the assessment return must be submitted to the Saskatchewan Assessment Management Agency (the "Agency").

1. Each municipality will make its assessment return to the Agency in the attached form entitled "[year] Assessment Return".
2. SAMA will complete the [year] and [name of municipality] fields on the form with the appropriate year and municipality name.
3. Each municipality will submit an initial assessment return to the Agency no later than 30 days:
 - (a) where there are no appeals, from the date that the time for appealing assessments has expired; or
 - (b) where there are appeals, from the date that the board of revision has rendered its decision on all appeals with respect to the assessment roll when it was struck for the year.
4. Each municipality will submit an additional assessment return to the Agency no later than 30 days from the date the municipality's board of revision has rendered its decision on all appeals respecting initial assessments or additional assessments placed on the assessment roll after the initial roll was struck.

Dated at Regina, Saskatchewan on February 26, 2009.



Craig Melvin
Chairperson

Irwin Blank
Board Secretary



Saskatchewan Assessment
Management Agency

[year] ASSESSMENT RETURN

[name of municipality]

The municipal Acts require that the assessor for the municipality report any changes made to the municipality's assessment roll to the Saskatchewan Assessment Management Agency for confirmation.

Use this return to report any changes in the municipality's assessment.

Quality Assurance Division - SAMA
301 - 2201 - 11th Avenue
Regina, SK. S4P 0J8
Toll Free: 1-800-667-7262
Fax: (306) 924-8067
Email: roll.conf@sama.sk.ca

GENERAL INFORMATION

1. Assessment Notices:

Date assessment roll prepared _____ Date assessment notices mailed _____

Urban, Rural and Northern Municipalities:

Date notice published in Saskatchewan Gazette _____ Bylaw No. _____

Date notice published in the Local Paper _____

Cities:

Date notice published in the Local Paper _____ Bylaw No. _____

2. Board of Revision:

Date(s) of board hearing _____ Date decisions mailed _____

Number of appeals launched _____ Dismissed _____ Allowed _____

3. [year] Bylaw or Resolution Exemptions:

Number of Exemption Bylaws or Resolutions _____ Number of Fixed Agreements _____

Submit one copy of each fixed agreement approved by bylaw.

4. Number and aggregate assessed value of corrections made to the [year] assessment roll under section 178 of *The Cities Act*; section 208 of *The Municipalities Act*; or section 204 of *The Northern Municipalities Act*:

Assessment Increases	Count: _____	Value: _____
Assessment Decreases	Count: _____	Value: _____

5. Number and aggregate value of agreements to adjust assessment made to the [year] assessment roll under section 204 of *The Cities Act*; section 228 of *The Municipalities Act*; or section 224 of *The Northern Municipalities Act*:

Assessment Increases	Count: _____	Value: _____
Assessment Decreases	Count: _____	Value: _____

Submit one copy of each agreement to adjust assessment that resulted in changes to the roll.

I hereby certify that as of _____ (date return submitted) the information and assessment roll changes reported herein properly and accurately reflects the [year] assessment roll for the [name of municipality]

Assessor for Municipality _____

Date _____

E-mail address: _____

1b.

Primary Audit Information

*Note: Only complete this section for the initial assessment return submission each year.
This section is not required for supplementary returns within the same year.*

Sections 12(1)(p) and 22.1(2) of *The Assessment Management Agency Act* (AMA Act) require that SAMA conduct a Primary Audit of each municipality once per year for assessment roll confirmation purposes, to ensure that the overall level of appraisal for a municipality falls into the range prescribed in the Regulations.

For the purposes of a Primary Audit, the municipality must submit to SAMA a Primary Audit sales file in the specified electronic format. The sales file requirements and other information respecting the Primary Audit are available in the "*Information Guide for Assessment Audits in Saskatchewan*" [on SAMA's website: www.sama.sk.ca].

The required data fields are listed in summary form below:

1. Submit_Munic_Valuation_Name	12. Sale_Transfer_Value	23. Land_Zoning
2. Submit_Roll_Year_Date	13. Sale_Adj_SP	24. Imp_Pred_COM_Const_Code
3. Submit_Contact	14. Land_Assessment_100_pct	25. Imp_Pred_RES_Const_Code
4. Prop_CAMA_No	15. Improvement_Assessment_100_pct	26. Imp_Pred_Quality_Class
5. Prop_Roll_No	16. Total_Assessment_100_pct	27. Imp_Pred_Condition_Code
6. Prop_Tax_Classification	17. ASR	28. Imp_Total_No_Units
7. Prop_School_Div_No	18. Market_Property_Type	29. Imp_Year_Built
8. Sale_Title_No	19. Market_Imp_Valuation_Method	30. Imp_Effective_Age
9. Sale_Municipality_Name	20. Market_Production_NBHD_Code	31. Condo_Registered_Bare_Land
10. Sale_Transfer_Year	21. Market_Present_Use_Code	32. Condo_Registered_Improved
11. Sale_Transfer_Month	22. Land_Area	33. Condo_Parent_Code

Source-Confirmation and Assessment Audit Information Guide in Saskatchewan (refer to guide for more details)

1. The required information is being provided to SAMA by:

(check one box only)

(a.) ☐ CD ROM (enclosed with this submission);

[Note: E-mails must be sent to: qual.assur@sama.sk.ca]

(b.) ☐ File attached to E-mail on _____ (date email sent to SAMA)

(c.) ☐ Assessment Service Provider (if service provider is SAMA's Assessment Services, just write "SAMA")

_____ who is directed by the municipality to provide the required information to SAMA on the municipality's behalf.

I hereby certify that the information provided is to the best of my knowledge and belief, true and correct, knowing that the information will be used by SAMA's Quality Assurance Division for purposes of conducting a Primary Audit.

Signature (Authorized Municipal Official)

Date

Name (Printed Name)



This page must be completed, and must be included with the annual assessment return for Confirmation purposes.

[year] ASSESSED VALUE TOTALS

TAX CLASS PERCENTAGES APPLIED

		[year] EXEMPT ASSESSMENT (Including Grant-In-Lieu)	[year] TAXABLE Assessment
1	Non-Arable		
	Total from pages 4, 5 and 6	\$ _____	Total from page 3 \$ _____
2	Other Agricultural		
	Total from pages 4, 5 and 6	\$ _____	Total from page 3 \$ _____
3	Residential		
	Total from pages 4, 5 and 6	\$ _____	Total from page 3 \$ _____
4	Multi-Unit Residential		
	Total from pages 4, 5 and 6	\$ _____	Total from page 3 \$ _____
5	Seasonal Residential		
	Total from pages 4, 5 and 6	\$ _____	Total from page 3 \$ _____
6	Commercial and Industrial		
	Total from pages 4, 5 and 6	\$ _____	Total from page 3 \$ _____
7	Elevators		
	Total from pages 4, 5 and 6	\$ _____	Total from page 3 \$ _____
8	Railway R/W and Pipeline		
	Total from pages 4, 5 and 6	\$ _____	Total from page 3 \$ _____
9	Sub totals	\$ _____	\$ _____
10	[year] Assessment Total(Percentages Applied)		\$ _____

TAX CLASS PERCENTAGES NOT APPLIED - 100%

1	Assessed Land Value (100%)	\$ _____	
	(+/-) change	\$ _____	
	Total Assessed Land Value (100%)		\$ _____
2	Assessed Improvement Value (100%)	\$ _____	
	(+/-) change	\$ _____	
	Total Assessed Improvement Value (100%)		\$ _____
3	Assessed Property Value (100%)	\$ _____	
	(+/-) change	\$ _____	
	Total Assessed Value (100%)		\$ _____
4	[year] Assessment Total (100%)		\$ _____

TAXABLE ASSESSMENT - Tax Class Percentages Applied

		Previous Taxable Assessment	[year] Taxable Assessment
1 a Non-Arable Land			
	(+/-) change	\$ _____	\$ _____
b Non-Arable Improvements			
	(+/-) change	\$ _____	\$ _____
Total Non-Arable (a + b)			\$ _____
2 a Other Agricultural Land			
	(+/-) change	\$ _____	\$ _____
b Other Agricultural Improvements			
	(+/-) change	\$ _____	\$ _____
Total Other Agricultural (a + b)			\$ _____
3 a Residential Land			
	(+/-) change	\$ _____	\$ _____
b Residential Improvements			
	(+/-) change	\$ _____	\$ _____
c Residential Properties			
	(+/-) change	\$ _____	\$ _____
Total Residential (a + b + c)			\$ _____
4 a Multi-Unit Residential Land			
	(+/-) change	\$ _____	\$ _____
b Multi-Unit Residential Improvements			
	(+/-) change	\$ _____	\$ _____
c Multi-Unit Residential Properties			
	(+/-) change	\$ _____	\$ _____
Total Multi-Unit Residential (a + b + c)			\$ _____
5 a Seasonal Residential Land			
	(+/-) change	\$ _____	\$ _____
b Seasonal Residential Improvements			
	(+/-) change	\$ _____	\$ _____
c Seasonal Residential Properties			
	(+/-) change	\$ _____	\$ _____
Total Seasonal Residential (a + b + c)			\$ _____
6 a Commercial and Industrial Land			
	(+/-) change	\$ _____	\$ _____
b Commercial and Industrial Improvements			
	(+/-) change	\$ _____	\$ _____
c Commercial and Industrial Properties			
	(+/-) change	\$ _____	\$ _____
Total Commercial and Industrial (a + b + c)			\$ _____
7 a Elevators Land			
	(+/-) change	\$ _____	\$ _____
b Elevators Improvements			
	(+/-) change	\$ _____	\$ _____
Total Elevators (a + b)			\$ _____
8 a Railway R/W and Pipeline Land			
	(+/-) change	\$ _____	\$ _____
b Railway R/W and Pipeline Improvements			
	(+/-) change	\$ _____	\$ _____
Total Railway R/W and Pipeline (a + b)			\$ _____
9 [year] Total Taxable Assessment			\$ _____

EXEMPT ASSESSED VALUES - Tax Class Percentages Applied

		Previous Exempt Assessment	[year] Exempt Assessment
1	a Non-Arable Land		
	(+/-) change	\$ _____	\$ _____
	b Non-Arable Improvements		
	(+/-) change	\$ _____	\$ _____
	Total Non-Arable (a + b)		\$ _____
2	a Other Agricultural Land		
	(+/-) change	\$ _____	\$ _____
	b Other Agricultural Improvements		
	(+/-) change	\$ _____	\$ _____
	Total Other Agricultural (a + b)		\$ _____
3	a Residential Land		
	(+/-) change	\$ _____	\$ _____
	b Residential Improvements		
	(+/-) change	\$ _____	\$ _____
	c Residential Properties		
	(+/-) change	\$ _____	\$ _____
	Total Residential (a + b + c)		\$ _____
4	a Multi-Unit Residential Land		
	(+/-) change	\$ _____	\$ _____
	b Multi-Unit Residential Improvements		
	(+/-) change	\$ _____	\$ _____
	c Multi-Unit Residential Properties		
	(+/-) change	\$ _____	\$ _____
	Total Multi-Unit Residential (a + b + c)		\$ _____
5	a Seasonal Residential Land		
	(+/-) change	\$ _____	\$ _____
	b Seasonal Residential Improvements		
	(+/-) change	\$ _____	\$ _____
	c Seasonal Residential Properties		
	(+/-) change	\$ _____	\$ _____
	Total Seasonal Residential (a + b + c)		\$ _____
6	a Commercial and Industrial Land		
	(+/-) change	\$ _____	\$ _____
	b Commercial and Industrial Improvements		
	(+/-) change	\$ _____	\$ _____
	c Commercial and Industrial Properties		
	(+/-) change	\$ _____	\$ _____
	Total Commercial and Industrial (a + b + c)		\$ _____
7	a Elevators Land		
	(+/-) change	\$ _____	\$ _____
	b Elevators Improvements		
	(+/-) change	\$ _____	\$ _____
	Total Elevators (a + b)		\$ _____
8	a Railway R/W and Pipeline Land		
	(+/-) change	\$ _____	\$ _____
	b Railway R/W and Pipeline Improvements		
	(+/-) change	\$ _____	\$ _____
	Total Railway R/W and Pipeline (a + b)		\$ _____
9	[year] Total Exempt Assessment		\$ _____

PROVINCIAL GRANT-IN-LIEU (PGIL) ASSESSED VALUES - Tax Class Percentages Applied

		Previous PGIL Assessment	[year] PGIL Assessment
1 a Non-Arable Land			
	(+/-) change	\$ _____	\$ _____
b Non-Arable Improvements			
	(+/-) change	\$ _____	\$ _____
Total Non-Arable (a + b)			\$ _____
2 a Other Agricultural Land			
	(+/-) change	\$ _____	\$ _____
b Other Agricultural Improvements			
	(+/-) change	\$ _____	\$ _____
Total Other Agricultural (a + b)			\$ _____
3 a Residential Land			
	(+/-) change	\$ _____	\$ _____
b Residential Improvements			
	(+/-) change	\$ _____	\$ _____
c Residential Properties			
	(+/-) change	\$ _____	\$ _____
Total Residential (a + b + c)			\$ _____
4 a Multi-Unit Residential Land			
	(+/-) change	\$ _____	\$ _____
b Multi-Unit Residential Improvements			
	(+/-) change	\$ _____	\$ _____
c Multi-Unit Residential Properties			
	(+/-) change	\$ _____	\$ _____
Total Multi-Unit Residential (a + b + c)			\$ _____
5 a Seasonal Residential Land			
	(+/-) change	\$ _____	\$ _____
b Seasonal Residential Improvements			
	(+/-) change	\$ _____	\$ _____
c Seasonal Residential Properties			
	(+/-) change	\$ _____	\$ _____
Total Seasonal Residential (a+b+c)			\$ _____
6 a Commercial and Industrial Land			
	(+/-) change	\$ _____	\$ _____
b Commercial and Industrial Improvements			
	(+/-) change	\$ _____	\$ _____
c Commercial and Industrial Properties			
	(+/-) change	\$ _____	\$ _____
Total Commercial and Industrial (a + b + c)			\$ _____
7 a Elevators Land			
	(+/-) change	\$ _____	\$ _____
b Elevators Improvements			
	(+/-) change	\$ _____	\$ _____
Total Elevators (a + b)			\$ _____
8 a Railway R/W and Pipeline Land			
	(+/-) change	\$ _____	\$ _____
b Railway R/W and Pipeline Improvements			
	(+/-) change	\$ _____	\$ _____
Total Railway R/W and Pipeline (a + b)			\$ _____
9 [year] Total Provincial Grant-In-Lieu Assessment			\$ _____

FEDERAL GRANT-IN-LIEU ASSESSED VALUES (FGIL) - Tax Class Percentages Applied

		Previous FGIL Assessment	[year] FGIL Assessment
1	a Non-Arable Land		
	(+/-) change	\$ _____	\$ _____
	b Non-Arable Improvements		
	(+/-) change	\$ _____	\$ _____
	Total Non-Arable (a + b)		\$ _____
2	a Other Agricultural Land		
	(+/-) change	\$ _____	\$ _____
	b Other Agricultural Improvements		
	(+/-) change	\$ _____	\$ _____
	Total Other Agricultural (a + b)		\$ _____
3	a Residential Land		
	(+/-) change	\$ _____	\$ _____
	b Residential Improvements		
	(+/-) change	\$ _____	\$ _____
	d Residential Properties		
	(+/-) change	\$ _____	\$ _____
	Total Residential (a + b + c)		\$ _____
4	a Multi-Unit Residential Land		
	(+/-) change	\$ _____	\$ _____
	b Multi-Unit Residential Improvements		
	(+/-) change	\$ _____	\$ _____
	c Multi-Unit Residential Properties		
	(+/-) change	\$ _____	\$ _____
	Total Multi-Unit Residential (a + b + c)		\$ _____
5	a Seasonal Residential Land		
	(+/-) change	\$ _____	\$ _____
	b Seasonal Residential Improvements		
	(+/-) change	\$ _____	\$ _____
	c Seasonal Residential Properties		
	(+/-) change	\$ _____	\$ _____
	Total Seasonal Residential (a + b + c)		\$ _____
6	a Commercial and Industrial Land		
	(+/-) change	\$ _____	\$ _____
	b Commercial and Industrial Improvements		
	(+/-) change	\$ _____	\$ _____
	c Commercial and Industrial Properties		
	(+/-) change	\$ _____	\$ _____
	Total Commercial and Industrial (a + b + c)		\$ _____
7	a Elevators Land		
	(+/-) change	\$ _____	\$ _____
	b Elevators Improvements		
	(+/-) change	\$ _____	\$ _____
	Total Elevators (a + b)		\$ _____
8	a Railway R/W and Pipeline Land		
	(+/-) change	\$ _____	\$ _____
	b Railway R/W and Pipeline Improvements		
	(+/-) change	\$ _____	\$ _____
	Total Railway R/W and Pipeline (a + b)		\$ _____
9	[year] Total Federal Grant-In-Lieu Assessment		\$ _____

NON-ARABLE LAND

(Percentages Applied)

Alternate Number	Previous Assessment	Amended Assessment	T S	Increase	T S	Decrease	V A	Explanation of Change
Totals								Net Changes T E PGIL FGIL

NON-ARABLE IMPROVEMENTS

(Percentages Applied)

Alternate Number	Previous Assessment	Amended Assessment	T S	Increase	T S	Decrease	V A	Explanation of Change
Totals								Net Changes T E PGIL FGIL

OTHER AGRICULTURAL LAND

(Percentages Applied)

Alternate Number	Previous Assessment	Amended Assessment	T S	Increase	T S	Decrease	V A	Explanation of Change
Totals								Net Changes T E PGIL FGIL

OTHER AGRICULTURAL IMPROVEMENTS

(Percentages Applied)

Alternate Number	Previous Assessment	Amended Assessment	T S	Increase	T S	Decrease	V A	Explanation of Change
Totals								Net Changes T E PGIL FGIL

RESIDENTIAL LAND

(Percentages Applied)

Alternate Number	Previous Assessment	Amended Assessment	T S	Increase	T S	Decrease	V A	Explanation of Change
Totals								Net Changes T E PGIL FGIL

RESIDENTIAL IMPROVEMENTS

(Percentages Applied)

Alternate Number	Previous Assessment	Amended Assessment	T S	Increase	T S	Decrease	V A	Explanation of Change
Totals								Net Changes T E PGIL FGIL

RESIDENTIAL PROPERTIES

(Percentages Applied)

Alternate Number	Previous Assessment	Amended Assessment	T S	Increase	T S	Decrease	V A	Explanation of Change
Totals								Net Changes T E PGIL FGIL

MULTI-UNIT RESIDENTIAL LAND

(Percentages Applied)

Alternate Number	Previous Assessment	Amended Assessment	T S	Increase	T S	Decrease	V A	Explanation of Change
Totals								Net Changes T E PGIL FGIL

MULTI-UNIT RESIDENTIAL IMPROVEMENTS

(Percentages Applied)

Alternate Number	Previous Assessment	Amended Assessment	T S	Increase	T S	Decrease	V A	Explanation of Change
Totals								Net Changes T E PGIL FGIL

MULTI-UNIT RESIDENTIAL PROPERTIES

(Percentages Applied)

Alternate Number	Previous Assessment	Amended Assessment	T S	Increase	T S	Decrease	V A	Explanation of Change
Totals								Net Changes T E PGIL FGIL

SEASONAL RESIDENTIAL LAND

(Percentages Applied)

Alternate Number	Previous Assessment	Amended Assessment	T S	Increase	T S	Decrease	V A	Explanation of Change
Totals								Net Changes T E PGIL FGIL

SEASONAL RESIDENTIAL IMPROVEMENTS

(Percentages Applied)

Alternate Number	Previous Assessment	Amended Assessment	T S	Increase	T S	Decrease	V A	Explanation of Change
Totals								Net Changes T E PGIL FGIL

SEASONAL RESIDENTIAL PROPERTIES

(Percentages Applied)

Alternate Number	Previous Assessment	Amended Assessment	T S	Increase	T S	Decrease	V A	Explanation of Change
Totals								Net Changes T E PGIL FGIL

COMMERCIAL AND INDUSTRIAL LAND

(Percentages Applied)

Alternate Number	Previous Assessment	Amended Assessment	T S	Increase	T S	Decrease	V A	Explanation of Change
Totals								Net Changes T E PGIL FGIL

COMMERCIAL AND INDUSTRIAL IMPROVEMENTS

(Percentages Applied)

Alternate Number	Previous Assessment	Amended Assessment	T S	Increase	T S	Decrease	V A	Explanation of Change
Totals								Net Changes T E PGIL FGIL

COMMERCIAL AND INDUSTRIAL PROPERTIES

(Percentages Applied)

Alternate Number	Previous Assessment	Amended Assessment	T S	Increase	T S	Decrease	V A	Explanation of Change
Totals								Net Changes T E PGIL FGIL

ELEVATORS LAND

(Percentages Applied)

Alternate Number	Previous Assessment	Amended Assessment	T S	Increase	T S	Decrease	V A	Explanation of Change
Totals								Net Changes T E PGIL FGIL

ELEVATORS IMPROVEMENTS

(Percentages Applied)

Alternate Number	Previous Assessment	Amended Assessment	T S	Increase	T S	Decrease	V A	Explanation of Change
Totals								Net Changes T E PGIL FGIL

RAILWAY, R/W AND PIPELINE LAND

(Percentages Applied)

Alternate Number	Previous Assessment	Amended Assessment	T S	Increase	T S	Decrease	V A	Explanation of Change
Totals								Net Changes T E PGIL FGIL

RAILWAY, R/W AND PIPELINE IMPROVEMENTS

(Percentages Applied)

Alternate Number	Previous Assessment	Amended Assessment	T S	Increase	T S	Decrease	V A	Explanation of Change
Totals								Net Changes T E PGIL FGIL

ASSESSED VALUE (100%) - LAND

Alternate Number	Previous Assessment	Amended Assessment	Increase	Decrease	Explanation of Change
Totals					Net Change

ASSESSED VALUE (100%) - IMPROVEMENTS

Alternate Number	Previous Assessment	Amended Assessment	Increase	Decrease	Explanation of Change
Totals					Net Change

ASSESSED VALUE (100%) - PROPERTIES

Alternate Number	Previous Assessment	Amended Assessment	Increase	Decrease	Explanation of Change
Totals					Net Change